



JAN - DEC 1999

COMBINED EXCISE TAX RETURN ADDENDUM

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99

NAME _____

TAX REPORTING
ACCOUNT NUMBER _____ - _____ - _____

- Complete and submit this addendum with the Annual 1999 *Combined Excise Tax Return* when you have reportable income under the tax classifications listed on this page. If you do not have reportable income under these classifications, please do not submit this addendum.
- Please write the business name and nine-digit Tax Reporting Account (registration) number on the lines above.
- Refer to the instructions on page 2 to assist you in completing this addendum.

I LODGING TAXES

TRANSIENT RENTAL INCOME INFORMATION (Enter Location Code and Income Only) Code 47							
Line No.	Location Code	Income		Location Code	Income		Location Code
1							
2							

CONVENTION AND TRADE CENTER TAX Code 48				
Line No.	Location Code	Taxable Amount		Tax Due
3				
4				
5				
6	TOTAL CONVENTION & TRADE CENTER TAX			

SPECIAL HOTEL/MOTEL TAX Code 70				
Line No.	Location Code	Taxable Amount		Tax Due
7				
8				
9				
10	TOTAL SPECIAL HOTEL/MOTEL TAX			

II STATE PUBLIC UTILITY TAX

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3** Taxable Amount	Col. 4 Rate	Column 5 Tax Due
11	Water Distribution	60				.05029	
12	Sewer Collection	61				.03852	
13	Power	49				.03873	
14	Gas Distribution, Telegraph	26				.03852	
15	Motor Transportation, Railroad, Railroad Car	08				.01926	
16	Urban Transportation/Vessels Under 65 ft	12				.00642	
17	Other Public Service Business	13				.01926	
18	TOTAL STATE PUBLIC UTILITY TAX						

** If taxable amounts on lines 11-17 column 3 total less than \$24,000, no Public Utility Tax is due.

III OTHER TAXES

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
19	Tobacco Products	20				.7490	
20	Refuse Collection	64				.036	
21	Petroleum Tax	57	Temporarily Not Due - Fund Limit Reached			.005	
22	Hazardous Substance	65				.007	

* Deductions taken but not explained on page 4, Deduction Detail, will be disallowed.

Line No.	Tax Classification	Code	Item	Quantity Sold	Rate	Tax Due
23	Solid Fuel Burning Device Fee	59	Number of Stoves, Fireplaces, & Solid Fuel Burning Devices:		\$30.00	
24	Syrup Tax	54	Number of Gallons:		\$1.00	
25	TOTAL OTHER TAXES (Add lines 19-24)					
26	TOTAL TAX DUE (add lines 6, 10, 18 and 25)					

- Transfer the Total Tax Due amount on line 26 to the *Combined Excise Tax Return*, line 30.
- Attach and submit this addendum with the Annual 1999 *Combined Excise Tax Return*. If income has been reported but no tax is due, you must still submit this addendum with the Annual 1999 *Combined Excise Tax Return*.

Washington State Department of Revenue (DOR)

Instructions for Completing the Combined Excise Tax Return Addendum

Getting Started

Please write the business name and the nine-digit Tax Reporting Account (registration) number on the lines provided at the top of page 1 of this addendum.

I Lodging Taxes

The *Lodging Tax Rates by Location* chart sent with the tax return, includes the correct rates for Lodging Taxes. To report lodging locations, use the same location codes as for reporting local sales tax.

Transient Rental Income Information, Lines 1-2

Transient Rental Income is generated from lodging provided for periods less than 30 consecutive days by hotels, motels, tourist courts, trailer camps, RV parks, campsites, etc.

1. Write the four-digit location code(s) in the appropriate column.
2. Write the income from transient lodging for each location code in the Income column. There is no tax computation required for lines 1-2. Write 0 if there was no lodging income for the reporting period.

Convention and Trade Center Tax, Lines 3-6

King County hotels/motels must collect a convention and trade center tax.

1. Write the location code(s) and rate(s) for each location in the appropriate columns on lines 3-5.
2. Write the taxable amount for each location in the Taxable Amount column.
3. Multiply the taxable amount by the rate and write this amount in the Tax Due column.
4. Total the amounts in the Tax Due column and write this amount in the *Total Convention & Trade Center Tax* box on line 6.

Special Hotel/Motel Tax, Lines 7-10

Hotels/motels, RV parks or any other type of lodging in certain areas of Washington must collect special hotel/motel taxes.

1. Write the location code(s) and rate(s) for each location in the appropriate columns on lines 7-9.
2. Write the taxable amount for each location in the Taxable Amount column.
3. Multiply the taxable amount by the rate and write this amount in the Tax Due column.
4. Total the amounts in the Tax Due column and write this amount in the *Total Special Hotel/Motel Tax* box on line 10.

II State Public Utility Tax

Lines 11-18

1. Locate the proper tax classification for your public utility activities on lines 11-17.
2. In column 1, on the line for the appropriate public utility tax classification, write the gross income from your public utility activities.
3. If you have deductions, enter the total amount for each classification in column 2. (Itemize deductions on page 4 of the Deduction Detail pages.) If you have no deductions, write 0 in column 2.

4. Subtract column 2 from column 1. Write this amount in column 3. This is your taxable amount.
5. Total column 3, lines 11-17. To determine if public utility tax is due, review the following:
 - a) You are below the taxable minimum if the combined total of all taxable amounts in column 3 is less than \$24,000. If this is the case, write 0 in the *Total State Public Utility Tax* box on line 18. Public Utility tax is not due.
 - b) If the combined total of all taxable amounts in column 3 is equal to or greater than \$24,000, Public Utility Tax is due. Go to step 6.
6. Multiply each taxable amount in column 3 by the rate shown in column 4 and write this amount in column 5.
7. Total the amounts in the Tax Due column and write this amount in the *Total State Public Utility Tax* box on line 18.

III Other Taxes

Locate the proper tax classification for these taxes on lines 19-24. It is important to note that gross income under the tobacco products, refuse collection, petroleum (currently not due), and hazardous substance taxes is based on the wholesale value of the product. The solid fuel burning device fee is based on the number of devices sold while the syrup tax is based on the number of gallons sold.

Lines 19-22

1. In column 1 on the line for the appropriate tax classification, write the gross wholesale value of the product.
2. If you have deductions, enter the total amount for each classification in column 2. (Itemize deductions on page 4 of the Deduction Detail pages.) If you have no deductions, write 0 in column 2.
3. Subtract column 2 from column 1. Write this amount in column 3. This is your taxable amount.
4. Multiply each taxable amount in column 3 by the rate in column 4 and write this amount in column 5.

Lines 23-24

1. Write the number of items sold in the Quantity Sold column.
2. Multiply this amount by the rate shown and write this amount in the Tax Due column.

Total Other Taxes, Line 25

1. Total the amounts in the Tax Due column, lines 19-24.
2. Write this amount in the *Total Other Taxes* box on line 25.

Totals for the Addendum

1. Total all Tax Due amounts on this addendum, from lines 6, 10, 18 and 25, and enter on line 26. This includes Convention and Trade Center Tax, Special Hotel/Motel Tax, State Public Utility Tax, and Other Taxes.
2. Transfer the total tax due from this addendum, line 26, to line 30 on the *Annual 1999 Combined Excise Tax Return*.
3. Attach and submit this addendum with the *Annual 1999 Combined Excise Tax Return*.

To inquire about the availability of this form in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>.